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Programme budget for the biennium 2018–2019**First performance report on the programme budget for the
biennium 2018–2019****Report of the Secretary-General***Summary*

Under the arrangements endorsed by the General Assembly in its resolution 32/211, the present report reflects adjustments required as a result of variations in costing parameters assumed at the time of the initial appropriation, unforeseen and extraordinary items and additional mandates and decisions that are best dealt with in the context of the performance report.

The revised estimates under the expenditure sections of the budget amount to \$5,556.2 million, representing an increase of \$159.8 million compared with the appropriation level approved by the General Assembly in its resolutions 72/262 C, 72/263 A–C and 72/266 B. The revised estimates under the income sections amount to \$554.9 million, representing an increase of \$2.6 million.

The report includes the proposals to adjust the level of the Working Capital Fund and replenish the Special Account, to adjust the recosting methodology for the International Trade Centre and to establish the contingency fund level for 2020.



I. Introduction

1. The primary purpose of the first performance report, which is submitted in the first year of each biennium, is to identify revised estimates required because of variations in the rates of inflation and exchange and in standards since the calculation of the initial appropriations. This is in conformity with the recommendation of the Advisory Committee on Administrative and Budgetary Questions (see A/32/8 and A/32/8/Corr.1, para. 14), which was endorsed by the General Assembly at its thirty-second session (resolution 32/211).

2. The performance report also takes into account additional mandates approved by the General Assembly and the Security Council since the approval of the budget appropriation, unforeseen and extraordinary items that could not be deferred to the following biennium and decisions of policymaking organs that are best dealt with in the context of the performance report.

3. The Board of Auditors indicated that the actual consumption figures for the first 10 months of the biennium should be factored in when revised estimates are formulated for any adjustments to budgetary allocations and recommended that the Administration review the methodology for the preparation of the first performance report to include consideration of actual expenditures so as to strengthen the monitoring of the budgeting process (see A/72/5 (Vol. I) and A/72/5 (Vol. I)/Corr.1, chap. II, paras. 21 and 22). The Advisory Committee concurred with the Board's recommendation that inclusion of actual expenditures for the first 10 months of the biennium in the first performance report could be a useful tool in determining revised estimates and adjusting budgetary allocations accordingly (see A/72/537, para. 37), which was endorsed by the General Assembly in its resolution 72/8 A. In line with the current methodology, actual expenditure experience for 2018 has informed the adjustments to the parameters for currency, inflation and standard costs, including vacancy rates. Annex III to the present report provides details on expenditures for the period from January to October 2018.

4. The increases in revised estimates for expenditure sections and income sections are summarized in tables I.A and I.B.

Table I

A. Summary of revised estimates for expenditure sections

(Thousands of United States dollars)

	<i>Appropriation^a</i>	<i>Revised estimate</i>	<i>Increase</i>	
			<i>Amount</i>	<i>Percentage</i>
Expenditure	5 396 427.5	5 556 228.9	159 801.4	3.0

^a See resolutions 72/262 C, 72/263 A-C and 72/266 B.

B. Summary of revised estimates for income sections

(Thousands of United States dollars)

	<i>Income estimates</i>	<i>Revised estimate</i>	<i>Increase</i>	
			<i>Amount</i>	<i>Percentage</i>
Income ^a	552 311.8	554 903.7	2 591.9	0.5

^a Income estimates are used to offset Member State assessments.

5. An explanation of the variations in the costing parameters assumed in the calculation of the initial appropriation is provided in section II, parts C to F, below. Schedules 1 to 4 and annexes I to III provide the costing parameters used in the initial appropriation, the proposed revisions for the biennium 2018–2019 and their effect on budget sections and duty stations, as follows:

- Schedule 1: the rates of exchange and inflation used in the initial appropriation for the biennium 2018–2019 and the rates proposed in the present report
- Schedule 2: the post adjustment multipliers used in the initial appropriation and the actual post adjustment multipliers for 2018 promulgated by the International Civil Service Commission (ICSC) and the revised projected rates for 2019
- Schedule 3: the actual United Nations operational rates of exchange against the United States dollar in effect at the various duty stations for the first 10 months of 2018 and projections for November and December 2018
- Schedule 4: the cost-of-living adjustments for staff in the General Service and related categories assumed in the initial appropriation for the biennium 2018–2019, the adjustments effected in 2018 and the revised assumptions for 2019
- Annex I: revised estimates:
 - A: By budget section and main determining factor
 - B: By duty station and main determining factor
- Annex II: revised estimates for jointly financed activities and inter-organizational security measures by main determining factor
- Annex III: expenditures incurred under the regular budget for the biennium 2018–2019 as at 31 October 2018

II. Expenditure sections

6. The revised estimates resulting from the factors mentioned below would increase by \$159.8 million, for a total of \$5,556.2 million for the biennium. The details are summarized in table 2.

Table 2

Projected changes in budget estimates for expenditure sections for the biennium 2018–2019

(Thousands of United States dollars)

Category	Amount	Factor
Initial appropriation	5 396 907.3	Resolution 72/263 A–C
Reduced appropriation ^a	(479.8)	Resolutions 72/262 C and 72/266 B
Programme budget appropriation	5 396 427.5	
(a) Unforeseen and extraordinary expenses	13 130.7	Commitments approved by the Advisory Committee, certified by the Secretary-General in respect of peace and security and inter-organizational security measures, and by the President of the International Court of Justice in accordance with resolution 72/264
(b) Decisions of policymaking organs:		
Subvention to the Residual Special Court for Sierra Leone	2 300.0	Resolution 72/262 A (see sect. VIII)

<i>Category</i>	<i>Amount</i>	<i>Factor</i>
Subvention to the Extraordinary Chambers in the Courts of Cambodia	8 000.0	Resolution 72/262 A (see sect. IX)
(c) Variations in budgetary assumptions		
Exchange rates	9 544.7	United Nations operational rates of exchange
Outcome of forward purchases	770.4	United Nations operational rates of exchange
Inflation rates	12 619.8	Consumer price indices, post-adjustment multipliers promulgated by ICSC and actual cost-of-living adjustments
Standard costs	30 474.6	Actual payroll data, common staff costs and staff assessment
Vacancy rates	82 961.2	Updated average vacancy rates
Revised total	5 556 228.9	

* Includes the reductions approved by the General Assembly during the resumed seventy-second session relating to: (a) the report of the Secretary-General entitled "Shifting the management paradigm in the United Nations: implementing a new management architecture for improved effectiveness and strengthened accountability" (A/72/492/Add.2); and (b) revised estimates relating to the programme budget for the biennium 2018-2019 under section 3, Political affairs, and section 5, Peacekeeping operations, and the proposed budget for the support account for peacekeeping operations for the period from 1 July 2018 to 30 June 2019 related to the peace and security reform.

7. The Secretary-General has issued and, where applicable, will issue revised estimates and statements of programme budget implications in response to draft resolutions considered by the Main Committees at the current session of the General Assembly. These amounts are requested in separate reports and are not part of the requirements included in the first performance report. The amounts will be revised, where applicable, to reflect the costing parameters approved by the Assembly during its consideration of the present report and, subject to the decisions of the Assembly, will affect the level of the revised appropriation. At the time of reporting, the amounts proposed in those reports amounted to approximately \$298.7 million, as follows:

(a) Estimates in respect of special political missions, good offices and other political initiatives authorized by the General Assembly and/or the Security Council (A/73/352 and addenda) (\$209.0 million);

(b) Administration of justice at the United Nations (A/73/217, A/73/428) (\$1.7 million);

(c) Proposal for the seismic mitigation retrofit and life-cycle replacements project at the Economic and Social Commission for Asia and the Pacific premises in Bangkok (A/73/327, A/73/425) (\$4.5 million);

(d) Progress in the renovation of Africa Hall and the construction of new office facilities at the Economic Commission for Africa in Addis Ababa (A/73/355) (\$8.9 million);

(e) Revised estimates relating to the Office of the Victims' Rights Advocate under section 1, Overall policymaking, direction and coordination, section 29B, Department of Operational Support, and section 36, Staff assessment (A/73/412) (\$0.9 million);

(f) Tenth progress report on the enterprise resource planning project (A/73/389) (\$2.1 million);

(g) Revised estimates resulting from resolutions and decisions adopted by the Human Rights Council at its thirty-seventh, thirty-eighth and thirty-ninth sessions and twenty-eighth special session (A/73/477) (\$29.1 million);

(h) Progress on the replacement of office blocks A–J at the United Nations Office at Nairobi (A/73/344, A/73/426) (\$6.6 million);

(i) Proposal for the renovation of the North Building at the Economic Commission for Latin America and the Caribbean in Santiago (A/73/351, A/73/457) (\$0.7 million);

(j) Revised estimates relating to the United Nations Truce Supervision Organization under section 5, Peacekeeping operations (A/73/402, A/73/492) (\$2.3 million);

(k) Repositioning the United Nations development system to deliver on the 2030 Agenda: ensuring a better future for all (A/72/124-E/2018/3, A/73/424) (\$13.6 million);

(l) Progress on the implementation of a flexible workplace at United Nations Headquarters (A/73/370 and A/73/370 Corr.1) (\$6.6 million);

(m) Request for a subvention to the Extraordinary Chambers in the Courts of Cambodia (A/73/331, A/73/448) (\$9.7 million for 2019);

(n) Request for a subvention to the Residual Special Court for Sierra Leone (A/73/379 and A/73/379 Corr.1) (\$3.0 million for 2019).

8. Furthermore, it is anticipated that a number of draft resolutions yet to be submitted to the General Assembly would give rise to statements of programme budget implications.

A. Unforeseen and extraordinary expenses (increase: \$13.1 million)

9. Under the terms of General Assembly resolution 72/264, on unforeseen and extraordinary expenses for the biennium 2018–2019, the Secretary-General is authorized, with the prior concurrence of the Advisory Committee on Administrative and Budgetary Questions, to enter into commitments to meet unforeseen and extraordinary expenses, except that the concurrence of the Advisory Committee shall not be necessary for such commitments not exceeding a total of \$8 million in any one year that the Secretary-General certifies as relating to the maintenance of peace and security; such commitments as the President of the International Court of Justice certifies as relating to expenses occasioned by a number of situations in the Court as prescribed in paragraph 1 (b) of the resolution; and such commitments not exceeding a total of \$1 million that the Secretary-General certifies as required for security measures as prescribed in paragraph 1 (c).

10. As reflected in table 3.A–C, such commitments in the amount of \$13.1 million are as follows:

(a) Commitments approved by the Advisory Committee in the amount of \$7.8 million relating to: (i) the human rights situation in the Syrian Arab Republic (Human Rights Council resolution 37/29); (ii) the situation of human rights in South Sudan (Human Rights Council resolution 37/31); (iii) the situation of human rights in Myanmar (Human Rights Council resolution 37/32); (iv) technical assistance to the Democratic Republic of the Congo and accountability concerning the events in the Kasai region (Human Rights Council resolution 38/20); and (v) violations of international law in the context of large-scale civilian protests in the Occupied

Palestinian Territory, including East Jerusalem (Human Rights Council resolution S-28/1), which are reflected in table 3.A;

(b) Commitments in the amount of \$5.0 million certified by the Secretary-General as relating to the maintenance of peace and security and for security measures related to the security of United Nations staff and premises, as reflected in table 3.B;

(c) Commitments in the amount of \$0.4 million certified by the President of the International Court of Justice as relating to unforeseen expenses in respect of the Court, as reflected in table 3.C.

11. Those expenses relate to budget sections 3, 5, 7, 24 and 29F, as set out below.

Table 3

Unforeseen and extraordinary expenses

A. Commitments approved by the Advisory Committee (\$7,753,900)^a

(Thousands of United States dollars)

Section 24. Human rights	
Human rights situation in the Syrian Arab Republic ^b	2 879.7
Situation of human rights in South Sudan ^c	1 971.8
Situation of human rights in Myanmar	230.2
Technical assistance to the Democratic Republic of the Congo and accountability concerning the events in the Kasai region	1 190.9
Violations of international law in the context of large-scale civilian protests in the Occupied Palestinian Territory, including East Jerusalem	1 460.5
Section 29F. Administration, Geneva	
Situation of human rights in South Sudan	20.8
Total	7 753.9

^a The amounts take into account actual expenditure experience and are therefore lower than the total amount approved by the Advisory Committee on Administrative and Budgetary Questions.

^b Appropriation requested pursuant to Human Rights Council resolution 37/29 takes into account the projected expenditures of \$3.8 million and the fund balance remaining from the previous mandate extension of the Independent International Commission of Inquiry on the Syrian Arab Republic of \$0.96 million.

^c Appropriation requested pursuant to Human Rights Council resolution 37/31 takes into account the projected expenditures of \$2 million and the fund balance remaining from the previous mandate extension of the Commission on Human Rights in South Sudan of \$31,800.

B. Commitments approved by the Secretary-General (\$4,966,800)

(Thousands of United States dollars)

Section 3. Political affairs	
Follow-on mechanism for the Democratic Republic of the Congo	1 232.3
Border controversy between Guyana and Venezuela (Bolivarian Republic of)	136.5
Special Envoy of the Secretary-General (AMISOM funding)	75.7
United Nations Investigative Team to Promote Accountability for Crimes Committed by Da'esh/Islamic State in Iraq and the Levant	1 303.6
Security Council mission to Bangladesh and Myanmar	340.3
Personal Envoy of the Secretary-General for the talks between Greece and the former Yugoslav Republic of Macedonia	97.3

Surge capacity in support of the electoral process in Iraq	101.1
Creation of temporary electoral positions in UNSOM for 2018	300.0
Section 5. Peacekeeping operations	
Resumption of UNTSO observation operations in the Syrian Arab Republic	1 380.0
Total	4 966.8

Abbreviations: AMISOM, African Union Mission in Somalia; UNSOM, United Nations Assistance Mission in Somalia; UNTSO, United Nations Truce Supervision Organization.

C. Commitments approved by the President of the International Court of Justice (\$410,000)

(Thousands of United States dollars)

Section 7. International Court of Justice

Payment of pensions and travel of members of the Court	410.0
Total	410.0

B. Decisions of policymaking organs

1. Subvention to the Extraordinary Chambers in the Courts of Cambodia

Section 8. Legal Affairs (\$8,000,000)

12. In section IX of its resolution 72/262 A, the General Assembly authorized the Secretary-General to enter into commitments in an amount not to exceed \$8.0 million to supplement the voluntary financial resources of the international component of the Extraordinary Chambers in the Courts of Cambodia for the period from 1 January to 31 December 2018, and requested the Secretary-General to submit to the Assembly at the main part of its seventy-third session a report on the use of the commitment authority.

13. In line with the General Assembly's request, the Secretary-General submitted a report on the request for a subvention to the Extraordinary Chambers in the Courts of Cambodia (A/73/331), wherein he provided details on the judicial progress achieved by the Extraordinary Chambers since his previous report, a projection regarding the anticipated use of the approved commitment authority for 2018 and information on the revised budget of the Extraordinary Chambers for 2019, and sought the Assembly's approval of an appropriation for a subvention for the international component of the Extraordinary Chambers in the amount of \$9.7 million for 2019. The utilization of the commitment authority for 2018 was detailed in paragraphs 31 and 35 of the Secretary-General's report. In the present report, an appropriation is sought in the amount of \$8,000,000 from the commitment authority under section 8, Legal affairs, of the programme budget for the biennium 2018–2019.

2. Subvention to the Residual Special Court of Sierra Leone

Section 8. Legal Affairs (\$2,300,000)

14. In section VIII of its resolution 72/262 A, the General Assembly authorized the Secretary-General to enter into commitments in an amount not to exceed \$2.3 million to supplement the voluntary financial resources of the Residual Special Court for Sierra Leone for the period from 1 January to 31 December 2018 as a bridging financing mechanism and requested him to report, at the main part of the seventy-third session of the Assembly, on the use of the commitment authority.

15. In line with the General Assembly's request, the Secretary-General submitted a report on the use of the commitment authority and request for a subvention to the Residual Special Court for Sierra Leone (A/73/379 and A/73/379/Corr.1), wherein he addressed the use of the commitment authority and options for future financing arrangements for the Court and requested a subvention for 2019 in the amount of \$3.0 million to enable the Court to continue to carry out its mandate in 2019. The utilization of the commitment authority for 2018 was detailed in paragraphs 4 and 5 of the Secretary-General's report; the Court expects that an amount of \$2.3 million of the commitment authority would be utilized during the period from 1 January to 31 December 2018. In the present report, an appropriation is sought in the amount of \$2,300,000 from the commitment authority under section 8, Legal affairs, of the programme budget for the biennium 2018–2019.

C. Changes in exchange rates (net increase of \$10.3 million)

16. In line with section IX of General Assembly resolution 69/274 A, the budgeted exchange rates approved in the initial appropriation were based on forward exchange rates for which an active forward rate exists. For the Ethiopian birr, the Lebanese pound and the Trinidad and Tobago dollar, the latest operational rate of exchange was used, as no active market with forward rates exists.

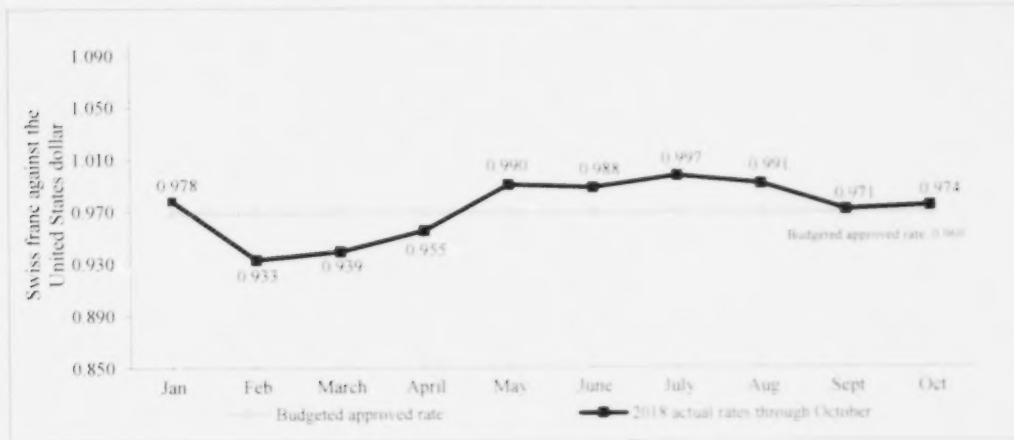
17. In the present performance report, the exchange rate realized from January to October 2018 has been applied. For the Swiss franc and the euro, the approved 2018 forward rate has been applied to November and December 2018, and the revised forward rate (contracted in October 2018) has been applied to 2019. In respect of the other duty stations, the October rate has been applied for November and December 2018, and for 2019, the revised forward rate (estimated in October 2018) has been applied for those duty stations for which an active forward market rate exists. For the Ethiopian birr, the Lebanese pound and the Trinidad and Tobago dollar, the October rate was also applied to 2019.

18. The overall net increase of \$10.3 million relates mainly to the use of the rate of SwF 0.947 to the dollar for 2019 compared to the rate of SwF 0.969 applied in the initial appropriation.

19. With respect to the Swiss franc, the average rate experienced for 2018 based on January to October actual rates and projections for November and December was SwF 0.971 to the dollar, compared with the assumption of SwF 0.969 used in the initial appropriation, resulting in lower requirements of \$1.2 million. The amount is offset in part by \$0.5 million relating to losses from forward purchases of Swiss francs realized for the period from January to October 2018.

20. For 2019, the revised forward rate (contracted in October 2018) of SwF 0.947 has been used in the performance report compared to the rate of SwF 0.969 applied in the initial appropriation. This change has resulted in additional requirements of \$12.0 million for 2019. Figure I reflects the experience of the Swiss franc against the dollar from January to October 2018.

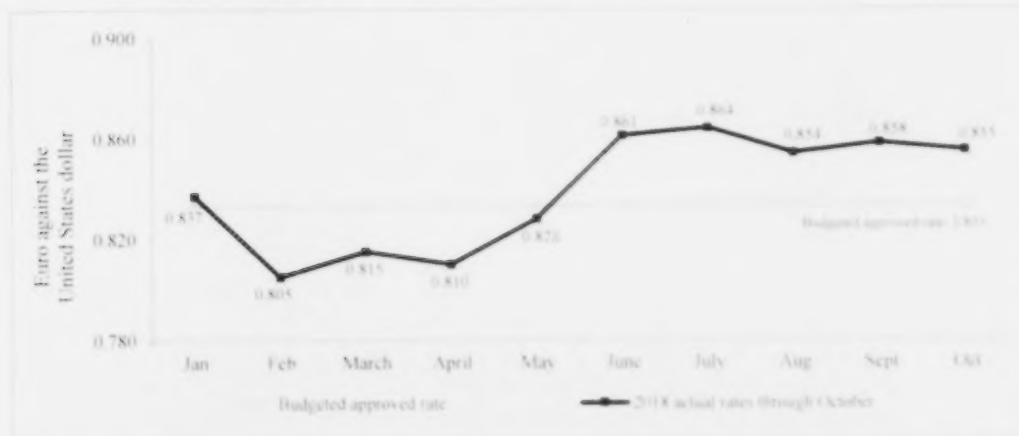
Figure I
Performance of the Swiss franc against the United States dollar, 2018



21. With respect to the euro, the realized 2018 average is €0.838 to the dollar, compared with the assumption of €0.833 used in the initial appropriation, which resulted in lower requirements of \$0.7 million. The amount is offset in part by \$0.3 million relating to losses from forward purchases of the euro realized for the period from January to October 2018.

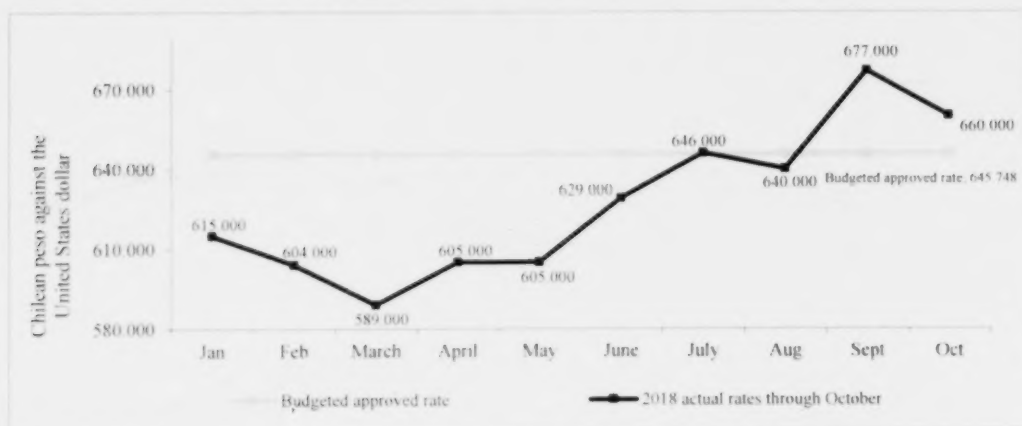
22. For 2019, the revised forward rate (contracted in October 2018) of €0.835 has been used in the present report compared to the rate of €0.833 applied in the initial appropriation, which has resulted in lower requirements of \$0.3 million. Figure II reflects the experience of the euro during the period from January to October 2018.

Figure II
Performance of the euro against the United States dollar, 2018



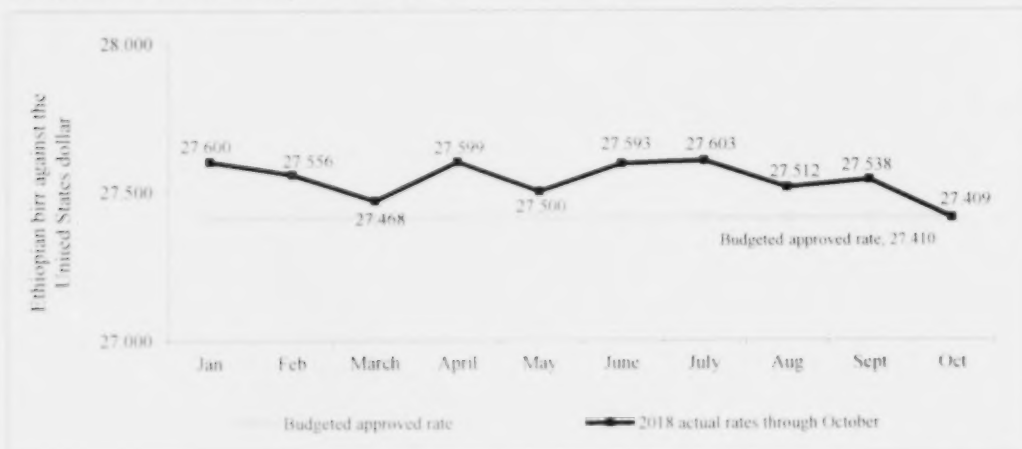
23. With respect to the Chilean peso, the realized 2018 average is Ch\$632,500 to the dollar, compared with the assumption of Ch\$645,748 used in the initial appropriation. For 2019, the revised forward rate of Ch\$659,286 has been used in the present report. The adjustments have resulted in lower requirements of \$4,700. Figure III reflects the experience of the Chilean peso during the period from January to October 2018.

Figure III
Performance of the Chilean peso against the United States dollar, 2018



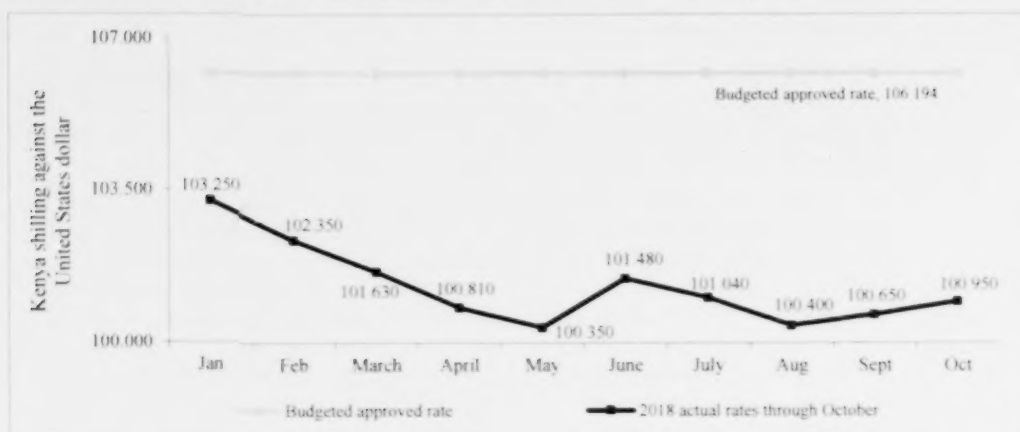
24. With respect to the Ethiopian birr, the realized 2018 average is Br 27.516 to the dollar, compared with the assumption of Br 27.410 used in the initial appropriation. For 2019, the rate of Br 27.409 has been used in the present report. The adjustments have resulted in lower requirements of \$0.2 million. Figure IV reflects the experience of the Ethiopian birr during the period from January to October 2018.

Figure IV
Performance of the Ethiopian birr against the United States dollar, 2018



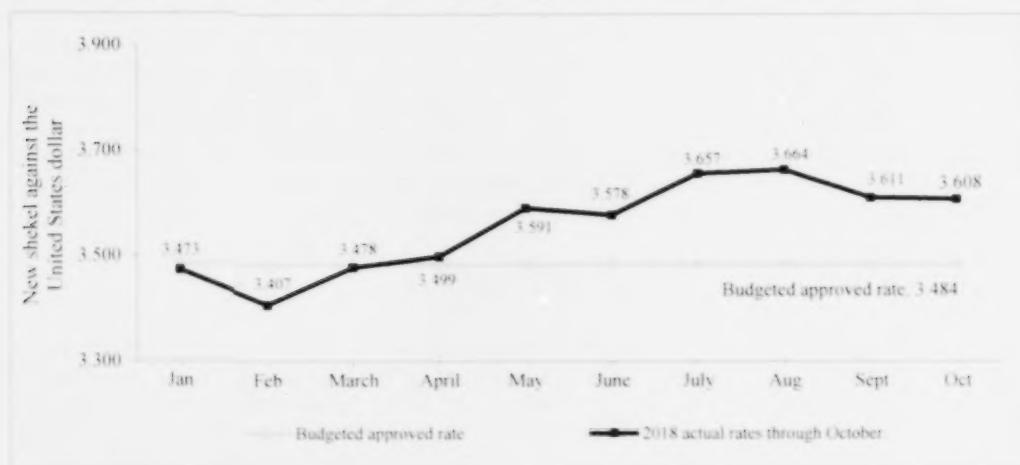
25. With respect to the Kenya shilling, the realized 2018 average is K Sh 101.234 to the dollar, compared with the assumption of K Sh 106.194 used in the initial appropriation. For 2019, the rate of K Sh 105.420 has been used in the present report. The adjustments have resulted in additional requirements of \$3.1 million. Figure V reflects the experience of the Kenya shilling during the period from January to October 2018.

Figure V
Performance of the Kenya shilling against the United States dollar, 2018



26. With respect to the new Israeli shekel, the realized 2018 average is NIS 3.557 to the dollar, compared with the assumption of NIS 3.484 used in the initial appropriation. For 2019, the rate of NIS 3.540 has been used in the present report. The adjustments have resulted in lower requirements of \$2.9 million. Figure VI reflects the experience of the new Israeli shekel during the period from January to October 2018.

Figure VI
Performance of the Israeli new shekel against the United States dollar, 2018



27. Details regarding operational rates at all duty stations are included in schedules 1 and 3. The schedules provide the actual operational rates through October 2018, the rate used in the initial appropriation and the rate used in the present report.

D. Experience of forward purchasing for the current biennium

28. The General Assembly, by its resolution 67/246, authorized the Secretary-General to utilize forward purchasing to protect the United Nations against exchange

rate fluctuations, taking into account the findings presented in the second performance report of the Secretary-General on the programme budget for the biennium 2010–2011 (A/66/578 and A/66/578/Corr.1) and keeping the transaction costs as low as possible.

29. The forward purchasing of foreign currency is a financial instrument that provides budgetary certainty to entities which enter into this type of contract, as it predefines the price of foreign currency to be purchased in the future. These financial instruments entail minimal transactional costs.

30. Under the forward contract for 2018, the United Nations purchased 325 million Swiss francs and 48 million euros at a predefined rate of exchange which, with the strengthening of the United States dollar against the Swiss franc and the euro in 2018 (see figures I and II above), resulted in a loss between the contracted forward rates and the United Nations operational rates of exchange. That practice resulted in total losses from forward purchases of Swiss francs and euros in the amount of \$0.8 million (\$0.5 million for the Swiss franc and \$0.3 million for the euro) for the period from January to October 2018, which offset in part the lower requirements of \$1.9 million (\$1.2 million for the Swiss franc and \$0.7 million for the euro) experienced in 2018.

31. For 2019, the United Nations entered into a forward contract in October 2018 to purchase 397.8 million Swiss francs and 59 million euros at the predefined rates of SwF 0.947 and €0.835 beginning in January 2019 and every month thereafter through December 2019. The outcome of the 2019 experience between the contracted exchange rates and the actual United Nations operational rates, including for November and December 2018, will be reported in the context of the second performance report.

32. As reflected in the Secretary-General's second performance report for the biennium 2016–2017 (A/72/606), in the five-year period during which the United Nations entered into forward contracts (2013 to 2017), the forward purchases provided more certainty, as the price to be paid in future purchasing of currency was known in advance. The result of the exercise since 2013 reflected a net positive difference of \$4.6 million in 2013, \$6.6 million in the biennium 2014–2015 and \$1.9 million in the biennium 2016–2017 and a net loss of \$0.8 million for the period from January to October 2018. The experience thus far indicates that the markets are always fluid and no two-year periods of foreign exchange rates are alike.

E. Inflation rates (increase: \$12.6 million)

33. Schedules 1, 2 and 4 reflect revised inflation rates that affect post and non-post objects of expenditure. These are based on actual and projected post adjustment multipliers that have been promulgated by ICSC for the Professional and higher categories, actual versus budgeted cost-of-living adjustments based on prevailing market conditions for the General Service and related categories, and the latest available information on consumer price indices as derived from *The Economist*, including for non-post objects of expenditure.

34. The revised post adjustment multipliers used in the present report take into account actual multipliers promulgated by ICSC based on updated parameters for exchange rates and inflation, and updated cost-of-living information received subsequent to the approval of the programme budget for the biennium 2018–2019 in December 2017. Accordingly, the increase of \$5.4 million for inflation relates to multiplier changes, including the consolidation of points from post adjustment to base salary for staff, and largely reflects upward adjustments of \$2.7 million for New York, \$1.3 million for Addis Ababa and \$1.0 million for Gaza. Post adjustment multipliers

applicable to the Professional and higher categories for all duty stations are set out in schedule 2.

35. With regard to the General Service and related categories, the net decrease of \$0.6 million reflects actual cost-of-living adjustments experienced in 2018 and projections for 2019 based on the latest available information. The decrease of \$0.6 million largely reflects downward adjustments of \$2.7 million for Geneva, owing mainly to the freeze of the salary scales for staff in Geneva, offset in part by an upward adjustment of \$2.0 million in Addis Ababa.

36. The projections include the assumption of the continued freeze of the General Service salary scales for existing staff in New York.

37. The cost-of-living adjustments for staff in the General Service and related categories at all duty stations are set out in schedule 4.

38. With regard to non-post objects of expenditure, the increase of \$5.9 million largely reflects increases of \$1.2 million for New York, \$1.6 million for Geneva, \$2.6 million for Addis Ababa and \$0.6 million for Beirut, owing to the increase in the inflation rate applicable to non-post objects of expenditure for the respective duty stations. The inflation rates proposed in the present report are set out in schedule 1.

39. The total net increase arising as a result of inflationary adjustments across both post and non-post objects of expenditure amounts to \$12.6 million, including higher staff assessment requirements of \$1.8 million, which would be offset by an equivalent amount under income section 1, Income from staff assessment.

F. Adjustments to standard costs for the biennium 2018–2019 (increase: \$30.5 million)

40. Adjustments to standard costs reflect the net effect of changes in standard salary costs, common staff costs and staff assessment. Revisions to standard salary costs for 2018 are based on the actual payroll averages experienced thus far in the biennium, by category and level, at each duty station. For the present report, the monthly payroll averages from January to September 2018 have been analysed for each category and level compared with those used in the initial appropriation. Projections for 2019 are based on the trends experienced in 2018.

41. Common staff costs are budgeted as a percentage of net salaries for each duty station. Expenditures under common staff costs relate to allowances and benefits, appointments, transfers and separation of staff. Revisions to common staff costs are based on the analysis of actual common staff costs for all duty stations on the basis of the experience in the biennium 2016–2017 and the current period, from January to September 2018, compared with those assumed in the initial appropriation.

42. The net increase of \$30.5 million reflects a reduction of \$37.4 million under net base salary costs and increases of \$65.9 million under common staff costs and \$2.0 million under staff assessment.

43. The net reduction of \$37.4 million under net base salary costs relates mainly to the implementation of the unified salary scale in January 2017 and the transfer of dependency allowances from net base salary to common staff costs.

44. The net increase of \$65.9 million under common staff costs relates mainly to the transfer of dependency allowances from net base salary, as described in paragraph 43 above, and increased requirements under pensionable remuneration, related to the interim revised pensionable remuneration scales for staff in the Professional category in February 2017 and February 2018, and the education grant.

45. The increase of \$2.0 million under staff assessment is offset by an equivalent amount under income section 1.

46. The adjustments relating to the estimated financial implications of \$9.7 million resulting from the decisions and recommendations contained in the report of the International Civil Service Commission for the year 2018 (see A/C.5/73/2) will be reported in the context of the second performance report.

G. Vacancy rates (increase: \$83.0 million)

47. In its resolution 72/261, the General Assembly decided that vacancy rates of 11.5 per cent for Professional and 8.7 per cent for General Service posts for continuing posts, and a vacancy rate of 50.0 per cent for new posts for both categories, should be used as a basis for the calculation of the budget for 2018–2019. The average realized vacancy rates from January to September 2018 are 8.6 per cent for Professional posts and 6.6 per cent for General Service posts. The application of the realized vacancy rate to the full biennium 2018–2019 would result in a net increase of \$83.0 million.

48. With regard to field security staff funded under the gross jointly financed budget of the Department of Safety and Security, vacancy rates of 11.6 per cent for Professional posts and 13.2 per cent for General Service posts were used as a basis for the calculation of the budget. The realized vacancy rates are 15.2 per cent for Professional posts and 13.0 per cent for General Service posts. The adjustments to the 2018–2019 vacancy rates would result in a decrease of \$4.6 million, to be shared with other United Nations system organizations under the cost-sharing formula agreed upon by the United Nations System Chief Executives Board for Coordination. On the basis of the current ratios, the United Nations share of the decrease would amount to \$1.0 million, or 22.4 per cent of the decrease, which has been included in the amount of \$83.0 million mentioned in paragraph 47 above.

H. Summary

49. On the basis of the elements described in the present report, the revised estimates for the biennium 2018–2019 amount to \$5,556,228,900, reflecting an increase of \$159,801,400, as detailed in table 2.

III. Income sections

Income section 1. Income from staff assessment

50. The changes described under the expenditure sections above and income section 3 below would result in an increase in income from staff assessment of \$15.5 million.

Income section 2. General income

51. The decrease in general income of \$5.5 million largely reflects the decrease in miscellaneous income and income from rental of premises. The decrease in miscellaneous income is attributable to the reduced refund by the United Nations Office for Project Services (UNOPS) for a portion of the cumulative indirect costs paid by the Secretariat for services provided by UNOPS. While the original estimate was \$4.4 million (\$2.2 million each for 2018 and 2019), as recommended by the Advisory Committee on Administrative and Budgetary Questions on the basis of information provided by UNOPS, the refund attributable to the regular budget is

estimated at \$0.26 million (\$0.13 million each for 2018 and 2019). The decrease in income from rental of premises is attributable mainly to a lower rental rate at the United Nations Office at Nairobi and the relocation of several entities in Somalia to Mogadishu.

Income section 3. Services to the public

52. The decrease of \$7.5 million in net income under services to the public results from the downward revision in estimated revenues in the amount of \$6.2 million and an estimated increase in expenditures in the amount of \$1.3 million. The decrease in the estimated level of revenues (\$6.2 million) is attributable primarily to lower-than-anticipated revenues from: (a) sales of philatelic items both at Headquarters and Vienna; (b) sales of publications; and (c) bookings of guided tours at Headquarters.

53. Any further changes to the level of revenues and expenditures during the remainder of the biennium 2018–2019 will be taken into account and reported in the context of the second performance report in accordance with existing practice.

Summary

54. The revised estimates for income for the biennium 2018–2019, based on the elements described above, would be \$554.9 million, as summarized in table 4 below.

Table 4

Income estimates

(Thousands of United States dollars)

<i>Budget section</i>	<i>Income estimate^a</i>	<i>Projected change</i>	<i>Revised estimates</i>
Income section 1	498 969.9	15 549.0	514 518.9
Income section 2	49 171.7	(5 497.5)	43 674.2
Income section 3	4 170.2	(7 459.6)	(3 289.4)
Total	552 311.8	2 591.9	554 903.7

^a Resolutions 72/262 B and 72/263 A–C.

IV. Proposal to adjust the level of the Working Capital Fund and replenish the Special Account

55. The Working Capital Fund was established in 1946 to provide the advances necessary to finance appropriations, pending the receipt of contributions, and to finance unforeseen and extraordinary expenses pending appropriation action by the General Assembly. Each biennium, the Assembly adopts a resolution by which the Fund is re-established at a prescribed level. Member State advances to the Fund are based on the size of the Fund and their rates of assessment in the first year of the biennium.

56. In 1946, the Fund was established at \$20 million, representing about 30 weeks of expenditure. The Fund was last increased to \$150 million, effective 1 January 2007, representing about four weeks of expenditure, or 7.9 per cent of the budget for 2007 (see resolution 60/283, sect. IV, para. 4). For the current biennium, the level of the Fund corresponds to just three weeks, or 5.6 per cent, of regular budget expenditure. As a comparison, in the Secretariat the guideline for general trust funds establishes that 15 per cent of the expected annual expenditures of each project must be maintained in cash, which represents 7.8 weeks of operating reserves.

57. In his reform proposals, the Secretary-General requested that the level of the Fund be increased to \$350 million, for sound financial management and to ensure that the Organization could meet its financial obligations in a timely manner (see A/72/492/Add.1, para. 73 (h)). In this connection, the Advisory Committee on Administrative and Budgetary Questions considered that, overall, the existing mechanisms for managing cash flow and liquidity within the United Nations did not merit change at that time. The Committee therefore recommended against the proposal to increase the level of the Working Capital Fund and indicated that it trusted that the Secretary-General, as chief administrative officer of the Organization, would continue his efforts to encourage Member States to pay their assessed contributions to the Organization in full, on time and without conditions (see A/72/7/Add.24, para. 70). In its resolution 72/266 A, the General Assembly recalled paragraph 70 of the report of the Committee and decided not to increase the level of the Working Capital Fund.

58. Assessments for the regular budget are issued at the start of every year, and Member States are required to pay their contributions in full within 30 days of receipt of the request for assessments. Typically, contributions are received early in the year and are normally sufficient to cover payments for a significant portion of the year. Cash shortages, however, have tended to occur during the latter part of the year, given the larger amounts of the differences between the budgets and the expenditures, as explained in paragraph 60 below. These shortages have gradually begun to occur earlier in the year, resulting in greater shortages in subsequent months.

59. The Working Capital Fund covers the time lag between appropriation (including commitment authority) and assessment, and between assessment and receipt of contributions. It also provides for advances necessary to finance unforeseen and extraordinary expenses pending appropriation action by the General Assembly.

60. Commitments relating to unforeseen and extraordinary expenses, and additional appropriations approved during the year, are only assessed at the start of the following year. Similarly, differences between budgets and expenditures, owing to: (a) currency fluctuations or inflation; (b) variance of actual salary costs compared to standard salary costs; and (c) vacancy rates, are approved by the General Assembly on the basis of performance reports and assessed only in the next annual cycle. These expenditures occur throughout the financial period and are additional to the amounts assessed at the start of the period. The Organization therefore has to draw from the Working Capital Fund to meet the difference between the amounts assessed and the actual expenditure. Unfortunately, the level of the Fund has not kept pace with the growth in the overall level of the budget or the actual expenditure of the Organization.

61. Historically, the amounts appropriated and assessed following the first and second performance reports have been higher in recent years. Table 5 shows the trend of the initial approved budget and the final approved budget, indicating the increasing lag between budgets and assessments.

Table 5
Historical information on approved budgets per biennium, 1990–1991 to 2018–2019

(Millions of United States dollars)

<i>Biennium</i>	<i>Initial appropriation</i>	<i>Adjustments in first year</i>	<i>Adjustments in second year</i>	<i>Final appropriation</i>
1990–1991	1 974.6	159.5	33.9	2 168.0
1992–1993	2 402.6	65.5	(56.7)	2 411.4
1994–1995	2 580.2	28.1	24.1	2 632.4
1996–1997	2 608.3	(5.0)	(61.2)	2 542.1
1998–1999	2 532.3	(5.6)	(38.4)	2 488.3
2000–2001	2 535.7	(2.6)	28.1	2 561.2
2002–2003	2 625.2	265.6	76.9	2 967.7
2004–2005	3 160.9	447.3	47.6	3 655.8
2006–2007	3 798.9	375.0	19.9	4 193.8
2008–2009	4 171.4	693.7	(65.2)	4 799.9
2010–2011	5 156.0	211.2	49.2	5 416.4
2012–2013	5 152.3	243.3	169.5	5 565.1
2014–2015	5 530.3	123.5	154.8	5 808.6
2016–2017	5 401.8	212.3	68.7	5 682.8
2018–2019	5 396.9	tbd	tbd	tbd

Abbreviation: tbd, to be determined.

62. The Working Capital Fund also covers cash requirements pending the receipt of contributions after assessments have been issued. Owing to the pattern of payments based on the timing of assessments and the fiscal years of Member States, larger amounts of contributions are received at the beginning of the year and then towards the end of the year. Consequently, the third quarter has often proven to be the most difficult period for liquidity relative to payment needs. The level of outstanding contributions from June to September has gradually increased since 2010, as shown in table 6.

Table 6
Outstanding contributions from June to September, 2010–2018

(Millions of United States dollars)

	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>	<i>2015</i>	<i>2016</i>	<i>2017</i>	<i>2018</i>
June	827	964	989	1 022	1 153	1 378	1 344	1 210	1 441
July	799	952	977	963	1 135	1 233	1 343	1 207	1 251
August	797	918	898	953	1 123	1 231	1 325	1 167	1 243
September	787	869	855	945	1 075	1 053	1 189	1 095	1 088

63. Regular budget cash deficits are met by borrowing from the Working Capital Fund. When the Working Capital Fund balance is exhausted, the deficit is met by borrowing from the United Nations Special Account that was established pursuant to General Assembly resolution 2053 A (XX) to record the results of the Secretary-General's appeal to the Governments of all Member States to make voluntary contributions so that the financial difficulties of the Organization might be solved and

the future might be faced with renewed hope and confidence. In its resolution 3049 A (XXVII), the Assembly requested the Secretary-General to establish a special account into which voluntary contributions might be paid and used for the purpose of clearing up the past financial difficulties of the United Nations and especially for resolving the short-term deficit of the Organization referred to in the report of the Special Committee on the Financial Situation of the United Nations (A/8729), and to merge into that account the United Nations Special Account referred to above.

64. Since October 2015, the Organization has been borrowing frequently from the Special Account, as the Working Capital Fund has been exhausted repeatedly. Combined borrowings from the Working Capital Fund and the Special Account have gone as high as \$323 million in October 2015, \$290 million in August 2016, \$337 million in September 2016, \$229 million in September 2017, \$365 million in September 2018 and \$488 million in October 2018. The year 2018 has presented the most challenging experience in terms of cash deficits for the regular budget; the Working Capital Fund and the Special Account have not been enough to finance the regular budget expenses for the whole month of October 2018.

65. In order to avoid disruption to the activities of the Organization and given the continued deteriorating experience in the availability of adequate cash reserves for the Organization to meet its financial obligations in a timely manner, the Secretary-General is resubmitting his earlier proposal that the Working Capital Fund be established at a level of at least \$350 million, representing approximately seven weeks of expenditure based on the level of the budget for the biennium 2018–2019. This is necessary, on the basis of the most recent experience, to mitigate the risk that the Organization is constrained in programme delivery owing to inability to meet its financial obligations.

66. The Secretary-General is also requesting to start replenishing a portion of the amounts transferred from the Special Account in recent bienniums to cover expenses of the General Fund of the regular budget. It is recalled that, in December 2013, the General Assembly authorized the transfer of \$26.6 million from the Special Account to the General Fund to finance the final appropriation for the regular budget for the biennium 2012–2013 (resolution 68/245 A). Subsequently, in April 2015, the Assembly authorized the transfer of \$36.6 million from the Special Account to the General Fund to finance the final shortfall of the capital master plan project (resolution 69/274 A). The transfer of those two amounts to the General Fund had a significant impact on the level available in the Special Account to complement the Working Capital Fund in addressing regular budget liquidity problems. Accordingly, the Secretary-General is requesting the Assembly to authorize the return of a portion of the amount previously transferred, through the transfer of the unencumbered balance for the biennium 2016–2017 of \$28.6 million to the Special Account. The Special Account is currently at a level of \$203.0 million, and with the return of \$28.6 million, would be funded at a level of \$231.6 million.

67. A summary of the evolution of the Working Capital Fund and the Special Account is provided in table 7.

Table 7
Evolution of the Working Capital Fund and the Special Account

(Millions of United States dollars)

	1946	1963	1982 1983	2006 2007	2016 2017	2018 2019	2018 2019 (proposed)
Budget level	35.0	94.0	1 506.0	3 799.9	5 682.8	5 396.4	5 396.4
Annual portion	35.0	94.0	753.0	1 899.5	2 841.4	2 698.2	2 698.2
Working Capital Fund level	20.0	40.0	100.0	100.0	150.0	150.0	350.0
Working Capital Fund/annual budget (percentage)	57.1	42.6	13.3	5.3	5.3	5.6	13.0
Coverage (weeks)	29.7	22.1	6.9	2.7	2.8	2.9	6.7
Special Account level	-	-	79.8	236.7	200.7	203.0	231.6
Special Account/annual budget (percentage)	-	-	10.6	12.5	7.1	7.5	8.6
Coverage (weeks)	-	-	5.5	6.5	3.7	3.9	4.5
Working Capital Fund + Special Account	20.0	40.0	179.8	336.7	350.7	353.0	581.7
(Working Capital Fund + Special Account)/annual budget (percentage)	57.1	42.6	23.9	17.7	12.3	13.1	21.6
Coverage (weeks)	29.7	22.1	12.4	9.2	6.4	6.8	11.2

V. Recosting arrangements for the International Trade Centre

68. The International Trade Centre (ITC) is the joint technical cooperation agency of the United Nations and the World Trade Organization (WTO). The General Assembly, in section I of its resolution 59/276, endorsed the revised administrative arrangements for ITC as set out in the report of the Secretary-General (A/59/405), by which the regular budget of ITC is, inter alia, calculated in Swiss francs and financed in equal parts by the United Nations and WTO. In line with the revised administrative arrangements, budgetary information is also provided simultaneously to the governing bodies of both parent organizations. ITC is the only United Nations entity with such a unique budget structure.

69. The United Nations contribution to the ITC budget is a grant denominated in Swiss francs. As the appropriation is approved in United States dollars, the amount required may vary depending on exchange rate movements and the inflation parameters used for recosting. WTO has requested an arrangement whereby, once the ITC budget is approved by the WTO General Council and the General Assembly, further adjustments to the ITC budget (in Swiss francs) during the period are synchronized with the budgeting processes of both parent organizations.

70. In his report entitled "Revised estimates: effect of changes in rates of exchange and inflation" (A/72/646), the Secretary-General proposed a revised recosting arrangement for the United Nations share of the ITC regular budget, which would preserve the exchange rate parameter but exclude the inflation parameter from all recosting exercises, while maintaining the level of the budget in Swiss francs. However, the Advisory Committee on Administrative and Budgetary Questions noted that the change to the recosting methodology was not explicitly presented (see A/72/7/Add.36).

71. In order to ensure appropriate synchronization with the budgeting processes of both parent organizations, it is proposed that the processes outlined in table 8 be followed.

Table 8
International Trade Centre recosting processes

<i>ITC budget (Swiss francs)</i>	<i>United Nations programme budget, section 13 (United States dollars)</i>
The proposed budget will continue to be updated to take into account revised parameters	Section 13 of the proposed programme budget will be recosted to take into account revised parameters to fund 50 per cent of the ITC budget (exchange rate and inflation) The proposed programme budget will be recosted prior to final approval, including section 13, which will be recosted at this stage only for exchange rate variation The final expenditures for section 13 will be reported in the performance report

72. Under the arrangements proposed in table 8, the final requirements set out in the performance report will be presented in conformity with other budget sections. As is the case for other budget sections, the final requirements will be driven by the impact of revised parameters and expenditure experience (which for ITC will be based on the underlying Swiss franc budget). This arrangement would result in a stable ITC budget in Swiss francs during the period, while the United States dollar amount in the United Nations programme budget would vary in accordance with exchange rate movements.

VI. Contingency fund

73. It will be recalled that the Secretary-General, in his report entitled "Shifting the management paradigm in the United Nations: improving and streamlining the programme planning and budget process" (A/72/492/Add.1), considered that an annual budget cycle would eliminate the need for a separate report on the budget outline. As the contingency fund is expressed as a percentage of the programme budget outline level approved by the General Assembly, the Secretary-General further proposed to submit an indication of the size of the contingency fund as a percentage of the overall level of resources of the proposed annual budget. For example, the contingency fund related to the annual budget for 2021 would be proposed in the annual budget report for 2020 and would be approved by the Fifth Committee at the time of the approval of the annual budget for 2020. The level of the contingency fund related to the annual budget for 2021 would be expressed as a percentage of the approved annual budget for 2020.

74. For the 2020 budget period, the Secretary-General proposed, as a one-time measure, that the contingency fund be proposed and approved in the context of the first performance report for the biennium 2018–2019 and expressed as a percentage of half of the approved budget for 2018–2019 (or the equivalent of a one-year period). This would ensure that the level of the contingency fund would continue to be determined in advance of the budget period that it covers. Other provisions governing the use of the contingency fund contained in General Assembly resolutions 41/213 and 42/211 would remain unchanged. In its resolution 72/266 A, the Assembly approved the Secretary-General's proposal.

75. The size of the contingency fund was set at 0.75 per cent of the overall level of resources for the first budget outline and all subsequent outlines. It is recommended

that the level be maintained at 0.75 per cent of half the amount of the revised appropriation for the biennium 2018–2019.

VII. Action requested of the General Assembly

76. The General Assembly is requested:

(a) To revise the appropriation for the biennium 2018–2019 to the amount of \$5,556.2 million (reflecting an increase of \$159.8 million), as set out in paragraph 49 above, and to approve the revised estimates for income in the amount of \$554.9 million (reflecting an increase of \$2.6 million), as set out in paragraph 54 above;

(b) To increase the Working Capital Fund to \$350 million effective from 1 January 2019;

(c) To approve the transfer of the unencumbered balance of \$28.57 million for the biennium 2016–2017 to the Special Account to complement the Working Capital Fund in addressing regular budget liquidity problems;

(d) To approve the revised recosting processes for the International Trade Centre set out in paragraph 71 and table 8 above;

(e) To approve, as a one-time measure, the level of contingency fund for 2020, to be set at 0.75 per cent of half the amount of the revised appropriation for the biennium 2018–2019.

Schedule I

Rates of exchange relative to the United States dollar and inflation included in the initial appropriation for the biennium 2018-2019 and in the present report, by main duty station

Main duty station (currency)	Rates of exchange			Rates of inflation applicable to non-post objects of expenditure (percentage)			
	Initial appropriation	Performance report		Initial appropriation		Present report	
		2018 ^a	2019 ^b	2018	2019	2018	2019
Vienna (euro)	0.833	0.838	0.835	1.8	2.0	2.0	1.9
Santiago (Chilean peso)	645.748	632.500	659.286	2.1	3.1	2.5	3.2
Addis Ababa (Ethiopian birr)	27.410	27.516	27.409	9.5	6.9	13.2	8.0
UNMOGIP (rupee)	65.390	68.156	75.210	4.4	4.8	4.7	4.9
Beirut (Lebanese pound)	1 510.500	1 511.852	1 510.250	4.0	3.4	6.6	4.7
Gaza/UNRWA/UNTSO (shekel)	3.484	3.565	3.540	1.3	1.7	1.1	1.9
Nairobi (Kenya shilling)	106.194	101.234	105.420	6.5	6.2	5.1	6.2
Mexico City (Mexican peso)	19.000	18.995	19.610	3.8	3.9	4.6	3.9
The Hague (euro)	0.833	0.838	0.835	1.6	1.8	1.7	2.3
Bangkok (Thai baht)	32.460	32.239	32.100	1.5	1.7	1.2	1.6
Port of Spain (Trinidad and Tobago dollar)	6.771	6.805	6.792	2.5	4.2	1.2	1.8
New York (United States dollar)	1.000	1.000	1.000	2.2	2.3	2.6	2.4
Geneva (Swiss franc)	0.969	0.971	0.947	0.6	1.1	1.1	1.3
United Nations information centres ^c	1.000	1.000	1.000	2.2	2.3	2.6	2.4

Abbreviations: UNMOGIP, United Nations Military Observer Group in India and Pakistan; UNRWA, United Nations Relief and Works Agency for Palestine Refugees in the Near East; UNTSO, United Nations Truce Supervision Organization.

^a Average of United Nations operational rates of exchange, with actual rates to October 2018 used for all duty stations except for Vienna, The Hague and Geneva, for which the approved forward rate for 2018 was applied to November and December 2018.

^b Based on revised forward rates for 2019, except for Addis Ababa, Beirut and Port of Spain, for which the October 2018 rate is used.

^c Combined effect of inflation and exchange rate changes.

Schedule 2
Post adjustment multipliers for 2018 and 2019 applicable to staff in the Professional and higher categories

	<i>Initial appropriation</i>						<i>Fiscal performance report</i>							<i>Monthly multipliers for 2019*</i>							
	2015	2019	2018C	2019P	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.					
Vietnam	48.9	49.9	48.1	48.8	48.3	53.6	51.8	52.7	49.7	46.5	44.1	42.5	45.0	45.5	48.9	48.9					
Santiago	32.9	35.1	36.4	32.6	32.3	32.3	39.9	39.9	39.9	39.9	35.9	35.9	35.9	35.9	34.6	34.6					
Addis Ababa	39.1	44.4	40.5	44.3	36.4	36.4	39.3	39.3	39.3	39.3	41.0	41.0	43.1	43.1	43.9	43.9					
UNMOGIP	29.1	32.2	32.2	28.2	28.8	34.6	34.1	34.1	34.1	34.1	31.7	31.7	31.7	31.7	30.1	30.1					
Beirut	48.3	50.8	49.1	47.8	49.1	49.1	49.1	49.1	49.1	49.1	49.1	49.1	49.1	49.1	49.3	49.3					
Gaza/UNRWA UNITSO	55.0	55.1	54.5	51.9	55.2	55.2	55.9	55.9	55.9	55.9	53.3	53.3	53.3	53.3	53.4	53.4					
Nairobi	31.3	35.6	34.6	34.8	30.2	30.2	33.5	33.5	33.5	33.5	36.6	36.6	36.6	36.6	36.9	36.9					
Mexico City	31.8	34.5	38.7	39.9	31.9	31.9	33.5	33.5	33.5	33.5	38.2	38.2	38.2	38.2	42.4	42.4					
The Hague	41.0	41.7	40.3	39.9	40.4	45.4	43.7	44.5	41.7	38.8	36.5	35.0	37.3	37.8	41.0	41.0					
Bangkok	37.7	39.4	39.0	39.0	36.2	36.2	40.9	40.9	40.9	40.9	38.1	38.1	38.1	38.1	39.9	39.9					
Port of Spain	41.9	44.7	42.4	41.6	41.6	41.6	42.6	42.6	42.6	42.6	42.1	42.1	42.1	42.1	43.4	43.4					
New York	66.2	69.8	66.7	67.4	64.5	66.9	66.9	66.9	66.9	66.9	66.9	66.9	66.9	66.9	66.9	66.9					
Security field offices	47.7	47.7	43.7	45.1	43.7	43.7	43.7	43.7	43.7	43.7	43.7	43.7	43.7	43.7	43.7	43.7					
Geneva	75.5	75.5	75.1	75.8	74.0	81.6	80.5	77.8	77.0	72.8	70.9	71.4	75.1	74.6	75.4	75.4					
United Nations information centres	54.0	54.0	50.4	51.8	50.4	50.4	50.4	50.4	50.4	50.4	50.4	50.4	50.4	50.4	50.4	50.4					

14. *Contributors:* USXAG/10 United Nations Military Observer Group in India and Pakistan (UNRW), United Nations Relief and Works Agency for Palestine Refugees in the

Schedule 3
Rates of exchange against the United States dollar for 2018, by duty station

Duty station	Initial appropriation		Performance report		Variance (percentages)		Monthly operational rates of exchange ^a											
	2018	2019	2018	2019 ^b	2018	2019	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Vienna	0.833	0.838	0.835	0.835	(0.60)	(0.24)	0.837	0.805	0.815	0.810	0.828	0.861	0.864	0.854	0.858	0.855	0.833	0.833
Santiago	645.748	632.500	659.286		2.09	(2.05)	615.000	604.000	589.000	605.000	605.000	629.000	646.000	640.000	677.000	660.000	660.000	660.000
Addis Ababa	27.410	27.516	27.409		(0.39)	—	27.600	27.556	27.468	27.599	27.500	27.593	27.603	27.512	27.538	27.409	27.409	27.409
UNMOGILP	65.390	68.156	75.210		(4.06)	(13.06)	64.080	63.610	64.890	65.180	66.860	67.440	68.790	68.680	70.740	72.600	72.600	72.600
Beirut	1 510.500	1 511.852	1 510.250		(0.09)	0.02	1 513.500	1 510.270	1 513.500	1 513.950	1 513.950	1 512.050	1 513.350	1 510.450	1 510.450	1 510.250	1 510.250	1 510.250
Gaza/UNRWA																		
UNTSO	3.484	3.565	3.540		(2.27)	(1.58)	3.473	3.407	3.478	3.499	3.591	3.578	3.657	3.664	3.611	3.608	3.608	3.608
Nairobi	106.194	101.234	105.420		4.90	0.73	103.250	102.350	101.630	100.810	100.350	101.480	101.040	100.400	100.650	100.950	100.950	100.950
Mexico City	19.000	18.995	19.610		0.03	(3.11)	19.680	18.670	18.730	18.340	18.690	19.740	19.980	18.530	19.150	18.810	18.810	18.810
The Hague	0.833	0.838	0.835		(0.60)	(0.24)	0.837	0.805	0.815	0.810	0.828	0.861	0.864	0.854	0.858	0.855	0.833	0.833
Bangkok	32.460	32.239	32.100		0.69	1.12	32.620	31.420	31.410	31.270	31.550	32.070	33.170	33.290	32.750	32.440	32.440	32.440
Port of Spain	6.771	6.805	6.792		(0.50)	(0.31)	6.781	6.774	6.770	6.826	6.845	6.877	6.908	6.740	6.765	6.792	6.792	6.792
Geneva	0.969	0.971	0.947		(0.21)	2.32	0.978	0.933	0.939	0.955	0.990	0.988	0.997	0.991	0.971	0.974	0.969	0.969

Abbreviations: UNMOGILP, United Nations Military Observer Group in India and Pakistan; UNRWA, United Nations Relief and Works Agency for Palestine Refugees in the Near East; UNTSO, United Nations Truce Supervision Organization.

^a Average of United Nations operational rates of exchange, with actual rates to October 2018 used for all duty stations except for Vienna, The Hague and Geneva, for which the approved forward rate for 2018 was applied to November and December 2018.

^b Based on revised forward rates for 2019, except for Addis Ababa, Beirut and Port of Spain, for which the October 2018 rate is used.

Schedule 4

Cost-of-living adjustments: General Service and related categories

(Percentage)

<i>Cost station</i>	<i>Initial appropriation</i>		<i>Adjusted rates used in performance report</i>	
	2018	2019	2018	2019
Vienna	1.8	2.0	1.4	1.9
Santiago	2.1	3.1	3.0	3.2
Addis Ababa	9.5	6.9	18.9	8.0
UNMOGIP	4.4	4.8	3.5	4.9
Beirut	4.0	3.4	1.9	4.7
Gaza/UNRWA/UNTSO	1.3	1.7	—	1.9
Nairobi	6.5	6.2	4.1	6.2
Mexico City	3.8	3.9	—	3.9
The Hague	1.6	1.8	—	2.3
Bangkok	1.5	1.7	—	1.6
Port of Spain	2.5	4.2	1.9	1.8
New York	—	—	—	—
Security field offices	—	—	—	—
Geneva	0.6	1.1	—	—
United Nations information centres	—	—	—	—

Abbreviations: UNMOGIP, United Nations Military Observer Group in India and Pakistan.

UNRWA, United Nations Relief and Works Agency for Palestine Refugees in the Near East;

UNTSO, United Nations Truce Supervision Organization.

Annex I

Projected changes in the budget estimates for the biennium 2018–2019

A. By budget section and main determining factor

(Thousands of United States dollars)

Expenditure section	2018, 2019 appropriation ^a	Projected changes					Revised estimates	Percentage variance		
		Unforeseen and extraordinary expenses	Decisions of policymaking organs	Exchange rate	Inflation	Adjustment in standards			Vacancy	Total
1. Overall policymaking, direction and coordination	119 854.0	—	—	238.6	157.7	473.8	2 139.3	3 009.4	122 863.4	2.5
2. General Assembly and Economic and Social Council affairs and conference management	625 634.9	—	—	2 896.5	405.4	4 474.9	14 560.8	22 337.6	647 972.5	3.6
3. Political affairs	1 230 981.5	3 586.8	—	(355.3)	407.9	(149.3)	3 256.3	6 746.4	1 237 727.9	0.5
4. Disarmament	24 332.8	—	—	47.2	21.9	22.3	546.7	638.1	24 970.9	2.6
5. Peacekeeping operations	101 620.4	1 380.0	—	(2 527.8)	809.3	813.9	1 721.7	2 197.1	103 817.5	2.2
6. Peaceful uses of outer space	7 616.2	—	—	(13.3)	35.4	48.4	202.8	273.3	7 889.5	3.6
7. International Court of Justice	47 792.5	410.0	—	(71.9)	274.7	1 051.9	728.2	2 392.9	50 185.4	5.0
8. Legal affairs	50 311.2	—	10 300.0	(11.9)	160.1	104.9	1 269.9	11 823.0	62 134.2	23.5
9. Economic and social affairs	159 560.4	—	—	—	455.4	188.6	4 376.8	5 020.8	164 581.2	3.1
10. Least developed countries, landlocked developing countries and small island developing States	10 736.4	—	—	—	29.9	(6.1)	296.8	320.6	11 057.0	3.0
11. United Nations support for the New Partnership for Africa's Development	16 116.4	—	—	(0.2)	80.4	16.5	428.7	525.4	16 641.8	3.3
12. Trade and development	130 694.3	—	—	1 495.0	(605.8)	2 178.7	3 726.0	6 793.9	137 488.2	5.2
13. International Trade Centre	37 354.0	—	—	403.1	233.8	—	—	636.9	37 990.9	1.7
14. Environment	39 603.7	—	—	631.2	(162.4)	(171.8)	1 179.4	1 476.4	41 080.1	3.7
15. Human settlements	20 971.9	—	—	507.1	(202.9)	926.5	602.4	1 833.1	22 805.0	8.7
16. International drug control, crime and terrorism prevention and criminal justice	39 688.2	—	—	(50.3)	203.2	399.7	1 087.1	1 639.7	41 327.9	4.1
17. UN-Women	16 304.0	—	—	—	43.3	(25.7)	437.8	455.4	16 759.4	2.8
18. Economic and social development in Africa	157 539.1	—	—	(147.3)	4 792.4	1 614.0	3 155.0	9 414.1	166 953.2	6.0
19. Economic and social development in Asia and the Pacific	99 570.4	—	—	919.8	(282.0)	2 719.4	2 646.1	6 003.3	105 573.7	6.0

Expenditure section	2018-2019 appropriation ^a	Projected changes								
		Unforeseen and extraordinary expenses	Decisions of policy-making organs	Exchange rate	Inflation	Adjustment to standards	Vacancy	Total	Revised estimates	Percentage variance
20. Economic development in Europe	61 723.6	—	—	716.0	(298.0)	683.4	1 813.1	2 914.5	64 638.1	4.7
21. Economic and social development in Latin America and the Caribbean	112 450.2	—	—	(181.7)	1 575.6	1 388.4	2 776.7	5 559.0	118 009.2	4.9
22. Economic and social development in Western Asia	73 466.0	—	—	(25.0)	365.7	(932.0)	1 756.5	1 165.2	74 631.2	1.6
23. Regular programme of technical cooperation	65 808.9	—	—	138.4	622.0	—	—	760.4	66 569.3	1.2
24. Human rights	202 779.1	7 733.1	—	1 417.1	(271.2)	448.7	4 031.2	13 358.9	216 138.0	6.6
25. International protection, durable solutions and assistance to refugees	86 106.2	—	—	902.6	525.6	(2.6)	39.0	1 464.6	87 570.8	1.7
26. Palestine refugees	56 863.3	—	—	(1 130.9)	905.1	(2 549.2)	1 748.9	(1 026.1)	55 837.2	(1.8)
27. Humanitarian assistance	33 055.1	—	—	107.6	22.6	1.3	742.4	873.9	33 929.0	2.6
28. Public information	177 359.5	—	—	85.6	79.6	2 408.3	4 356.1	6 929.6	184 289.1	3.9
29A. Office of the Under-Secretary-General for (2018) Management ^a	9 707.9	—	—	—	14.8	35.0	205.2	255.0	9 962.9	2.6
29B. Office of Programme Planning, Budget and (2018) Accounts ^a	16 864.4	—	—	—	35.9	56.4	477.8	570.1	17 434.5	3.4
29C. (2018) Office of Human Resources Management ^a	31 657.2	—	—	2.3	28.3	81.1	569.5	681.2	32 338.4	2.2
29D. (2018) Office of Central Support Services ^a	74 465.3	—	—	—	91.6	500.4	729.0	1 321.0	75 786.3	1.8
29E. Office of Information and Communications (2018) Technology ^a	47 458.7	—	—	13.6	95.7	163.5	675.7	948.5	48 407.2	2.0
29F. Administration, Geneva	133 086.3	20.8	—	1 456.5	(412.8)	2 151.2	2 116.0	5 331.7	138 418.0	4.0
29G. Administration, Vienna	36 662.1	—	—	(126.9)	(2.5)	573.8	493.2	937.6	37 599.7	2.6
29H. Administration, Nairobi	29 835.4	—	—	764.0	(364.4)	1 027.0	637.4	2 064.0	31 899.4	6.9
29A. Department of Management Strategy, Policy (2019) and Compliance ^a	52 230.4	—	—	3.7	159.8	124.0	1 097.4	1 384.9	53 615.3	2.7
29B. (2019) Department of Operational Support ^a	89 215.5	—	—	—	312.9	531.9	927.7	1 772.5	90 988.0	2.0
29C. Office of Information and Communications (2019) Technology ^a	47 253.6	—	—	46.1	167.6	161.9	669.7	1 045.3	48 298.9	2.2
30. Internal oversight	39 972.0	—	—	102.5	58.0	81.0	1 085.2	1 326.7	41 298.7	3.3
31. Jointly financed administrative activities	12 339.2	—	—	47.2	7.8	(2.3)	43.3	96.0	12 435.2	0.8
32. Special expenses	131 902.1	—	—	176.9	302.9	—	—	479.8	132 381.9	0.4

Expenditure section	2018-2019 appropriation ^a	Projected changes					Revised estimates	Percentage variance
		Unforeseen and extraordinary expenses	Decisions of policy-making organs	Exchange rate	Inflation	Adjustment in standards		
33. Construction, alteration, improvement and major maintenance	80 616.5	-	-	262.5	161.0	-	423.5	0.5
34. Safety and security	233 966.0	-	-	801.4	(257.0)	6 844.7	10 152.6	4.3
35. Development Account	28 398.8	-	-	-	-	-	-	-
36. Staff assessment	494 901.9	-	-	775.1	1 835.5	2 018.1	10 844.9	3.1
Total	5 396 427.5	13 130.7	10 300.0	10 315.1	12 619.8	30 474.6	159 801.4	3.0

^a See General Assembly resolutions 72/262 C, 72/263 A-C and 72/266 B.

^b Reflects the budget structure and resources approved for 2018.

^c Reflects the newly approved budget structure and resources for 2019 (see General Assembly resolutions 72/266 B and 72/262 C and A/73/492/Add.2, table 1).

B. By duty station and main determining factor

(Thousands of United States dollars)

Duty station	2018-2019 appropriation	Unforeseen and extraordinary expenses	Decisions of policy-making organs	Projected changes					Revised estimates	Percentage variance
				Exchange rate	Inflation	Adjustment in standards	Vacancy	Total		
New York	2 990 319.2	3 586.8	10 300.0	-	5 164.9	2 421.9	36 986.9	58 460.5	3 048 779.7	2.0
Geneva	1 129 640.9	7 753.9	-	11 277.1	(2 438.2)	10 755.5	21 321.6	48 669.9	1 178 310.8	4.3
Vienna	185 534.8	-	-	(546.2)	889.3	1 572.3	2 795.0	4 710.4	190 245.2	2.5
Santiago	125 451.9	-	-	(4.7)	1 740.6	1 043.8	2 909.8	5 689.5	131 141.4	4.5
Addis Ababa	209 597.3	-	-	(172.2)	6 421.7	3 876.5	4 016.1	14 142.1	223 739.4	6.7
Beirut	113 789.9	-	-	(36.9)	630.3	(1 698.2)	2 513.8	1 409.0	115 198.9	1.2
Nairobi	134 175.2	-	-	3 161.7	(1 461.4)	4 432.3	3 258.0	9 390.6	143 565.8	7.0
Bangkok	157 307.3	-	-	1 265.3	(396.4)	3 733.0	3 736.9	8 338.8	165 646.1	5.3
Other ^c	350 611.0	1 790.0	-	(4 629.0)	2 069.0	4 337.5	5 423.1	8 990.6	359 601.6	2.6
Total	5 396 427.5	13 130.7	10 300.0	10 315.1	12 619.8	30 474.6	82 961.2	159 801.4	5 556 228.9	3.0

^a Includes the United Nations Military Observer Group in India and Pakistan, the United Nations Truce Supervision Organization, Gaza, the United Nations Relief and Works Agency for Palestine Refugees in the Near East, Mexico City, The Hague, Port of Spain, the United Nations information centres and the regular budget share of contributions to inter-agency security measures.

Estimated increases or decreases in requirements for jointly financed activities and inter-organizational security measures (gross budget) for the biennium 2018–2019, by main determining factor

	2018-2019 appropriation	Projected changes					Revised estimates	Percentage variance		
		Interest on and extraordinary expenditures	Decisions of policy-making organs	Exchange rate	Inflation	Adjustment to standards			Vacancy	Total
Conference services, Vienna (gross budget)	62 254.5	—	—	(252.7)	150.8	937.0	302.3	1 137.4	63 391.9	1.8
International Civil Service Commission	18 764.3	—	—	—	57.4	36.3	63.6	157.3	18 921.6	0.8
Inter-organizational security measures	271 090.4	—	—	(74.6)	(1 343.1)	7 303.2	(4 114.7)	1 770.8	272 861.2	11.2
United Nations System Chief Executives Board for Coordination	6 276.8	—	—	30.0	(1.4)	22.9	22.6	74.1	6 350.9	2.5
Joint Inspection Unit	13 090.1	—	—	155.3	(44.9)	(80.2)	47.3	57.5	13 147.6	0.4
Total	371 476.1	—	—	(162.0)	(1 181.2)	8 219.2	(3 678.9)	3 197.1	374 673.2	0.9

	2018-2019 appropriation	Projected changes						Revised estimates	Percentage variance	
		Interest on and extraordinary expenditure	Decisions of policy-making organs	Exchange rate	Inflation	Adjustment to standards	Vacancy			Total
Conference services, Vienna (gross budget)	62 254.5	—	—	(252.7)	150.8	937.0	302.3	1 137.4	63 391.9	1.8
International Civil Service Commission	18 764.3	—	—	—	57.4	36.3	63.6	157.3	18 921.6	0.8
Inter-organizational security measures	271 090.4	—	—	(74.6)	(1 343.1)	7 303.2	(4 114.7)	1 770.8	272 861.2	11.2
United Nations System Chief Executives Board for Coordination	6 276.8	—	—	30.0	(1.4)	22.9	22.6	74.1	6 350.9	2.5
Joint Inspection Unit	13 090.1	—	—	155.3	(44.9)	(80.2)	47.3	57.5	13 147.6	0.4
Total	371 476.1	—	—	(162.0)	(1 181.2)	8 219.2	(3 678.9)	3 197.1	374 673.2	0.9

Annex III

Expenditures incurred under the regular budget for the
biennium 2018–2019 as at 31 October 2018

(Thousands of United States dollars)

<i>Expenditure section</i>	<i>2018 2019 appropriation^a</i>	<i>Commitments (obligations)</i>	<i>Actual (disbursements)</i>	<i>Total expenditures</i>	<i>Percentage expenditure over appropriation</i>
1. Overall policymaking, direction and coordination					
Post	71 945.1	48.0	31 460.6	31 508.6	43.8
Non-post	47 908.9	3 940.8	17 209.2	21 150.0	44.1
Subtotal	119 854.0	3 988.8	48 669.7	52 658.6	43.9
2. General Assembly and Economic and Social Council affairs and conference management					
Post	477 881.3	370.8	203 115.5	203 486.3	42.6
Non-post	147 753.6	7 828.5	48 995.5	56 824.0	38.5
Subtotal	625 634.9	8 199.4	252 110.9	260 310.3	41.6
3. Political affairs					
Post	106 752.5	33.8	44 952.4	44 986.2	42.1
Non-post	1 124 229.0	55 245.6	466 962.9	522 208.5	46.5
Subtotal	1 230 981.5	55 279.4	511 915.3	567 194.7	46.1
4. Disarmament					
Post	17 635.1	117.1	7 926.0	8 043.1	45.6
Non-post	6 697.7	703.3	1 979.7	2 683.0	40.1
Subtotal	24 332.8	820.4	9 905.7	10 726.1	44.1
5. Peacekeeping operations					
Post	67 503.2	88.4	31 111.9	31 200.3	46.2
Non-post	34 117.2	2 283.6	12 486.0	14 769.6	43.3
Subtotal	101 620.4	2 372.0	43 598.0	45 970.0	45.2
6. Peaceful uses of outer space					
Post	6 216.8	–	2 735.2	2 735.2	44.0
Non-post	1 399.4	36.9	475.8	512.7	36.6
Subtotal	7 616.2	36.9	3 211.0	3 247.9	42.6
7. International Court of Justice					
Post	23 058.6	–	9 748.3	9 748.3	42.3
Non-post	24 733.9	–	9 276.5	9 276.5	37.5
Subtotal	47 792.5	–	19 024.8	19 024.8	39.8
8. Legal affairs					
Post	40 929.6	43.3	17 948.3	17 991.6	44.0
Non-post	9 381.6	118.7	14 086.1	14 204.8	151.4
Subtotal	50 311.2	162.0	32 034.4	32 196.4	64.0

<i>Expenditure section</i>	<i>2018 2019 appropriation^a</i>	<i>Commitments (obligations)</i>	<i>Actual (disbursements)</i>	<i>Total expenditures</i>	<i>Percentage expenditure over appropriation</i>
9. Economic and social affairs					
Post	141 129.8	96.3	61 632.9	61 729.2	43.7
Non-post	18 430.6	563.7	5 692.1	6 255.8	33.9
Subtotal	159 560.4	660.0	67 325.1	67 985.0	42.6
10. Least developed countries, landlocked developing countries and small island developing States					
Post	9 356.5	5.1	4 156.9	4 162.0	44.5
Non-post	1 379.9	16.7	469.1	485.8	35.2
Subtotal	10 736.4	21.8	4 626.0	4 647.8	43.3
11. United Nations support for the New Partnership for Africa's Development					
Post	13 345.3	17.6	5 671.4	5 689.0	42.6
Non-post	2 771.1	129.7	743.5	873.1	31.5
Subtotal	16 116.4	147.3	6 414.9	6 562.2	40.7
12. Trade and development					
Post	119 094.5	78.9	53 248.1	53 327.0	44.8
Non-post	11 599.8	644.1	3 258.7	3 902.9	33.6
Subtotal	130 694.3	723.0	56 506.8	57 229.9	43.8
13. International Trade Centre					
Non-post	37 354.0	—	15 516.3	15 516.3	41.5
Subtotal	37 354.0	—	15 516.3	15 516.3	41.5
14. Environment					
Post	36 027.3	23.0	16 162.5	16 185.5	44.9
Non-post	3 576.4	352.0	519.8	871.8	24.4
Subtotal	39 603.7	375.1	16 682.3	17 057.3	43.1
15. Human settlements					
Post	17 867.5	21.4	8 618.5	8 639.9	48.4
Non-post	3 104.4	54.7	682.6	737.3	23.7
Subtotal	20 971.9	76.1	9 301.1	9 377.2	44.7
16. International drug control, crime and terrorism prevention and criminal justice					
Post	33 768.8	10.9	15 435.9	15 446.9	45.7
Non-post	5 919.4	483.1	1 715.1	2 198.2	37.1
Subtotal	39 688.2	494.0	17 151.0	17 645.1	44.5
17. UN-Women					
Post	14 959.8	—	6 105.2	6 105.2	40.8
Non-post	1 344.2	—	355.7	355.7	26.5
Subtotal	16 304.0	—	6 460.9	6 460.9	39.6

<i>Expenditure section</i>	<i>2018-2019 appropriation*</i>	<i>Commitments (obligations)</i>	<i>Actual (disbursements)</i>	<i>Total expenditures</i>	<i>Percentage expenditure over appropriation</i>
18. Economic and social development in Africa					
Post	97 919.4	177.8	40 315.5	40 493.2	41.4
Non-post	59 619.7	4 486.5	13 269.8	17 756.3	29.8
Subtotal	157 539.1	4 664.3	53 585.3	58 249.6	37.0
19. Economic and social development in Asia and the Pacific					
Post	85 243.7	78.2	38 440.6	38 518.8	45.2
Non-post	14 326.7	941.4	5 006.2	5 947.6	41.5
Subtotal	99 570.4	1 019.6	43 446.8	44 466.4	44.7
20. Economic development in Europe					
Post	58 062.4	15.3	27 202.3	27 217.6	46.9
Non-post	3 661.2	202.8	774.6	977.4	26.7
Subtotal	61 723.6	218.1	27 976.9	28 195.0	45.7
21. Economic and social development in Latin America and the Caribbean					
Post	92 222.4	74.8	41 118.1	41 192.9	44.7
Non-post	20 227.8	1 223.3	6 999.3	8 222.5	40.6
Subtotal	112 450.2	1 298.1	48 117.4	49 415.4	43.9
22. Economic and social development in Western Asia					
Post	60 541.6	4.0	24 957.6	24 961.6	41.2
Non-post	12 924.4	1 341.4	3 618.8	4 960.2	38.4
Subtotal	73 466.0	1 345.4	28 576.4	29 921.8	40.7
23. Regular programme of technical cooperation					
Post	—	—	68.6	68.6	—
Non-post	65 808.9	2 659.8	21 806.8	24 466.6	37.2
Subtotal	65 808.9	2 659.8	21 875.4	24 535.2	37.3
24. Human rights					
Post	126 306.7	133.3	58 244.9	58 378.3	46.2
Non-post	76 472.4	5 191.2	34 698.9	39 890.1	52.2
Subtotal	202 779.1	5 324.5	92 943.8	98 268.3	48.5
25. International protection, durable solutions and assistance to refugees					
Post	1 177.5	—	477.3	477.3	40.5
Non-post	84 928.7	—	34 990.1	34 990.1	41.2
Subtotal	86 106.2	—	35 467.4	35 467.4	41.2
26. Palestine refugees					
Post	56 808.3	—	21 960.8	21 960.8	38.7
Non-post	55.0	—	—	—	—
Subtotal	56 863.3	—	21 960.8	21 960.8	38.6

<i>Expenditure section</i>	<i>2018-2019 appropriation^a</i>	<i>Commitments (obligations)</i>	<i>Actual (disbursements)</i>	<i>Total expenditures</i>	<i>Percentage expenditure over appropriation</i>
27. Humanitarian assistance					
Post	23 338.2	4.1	10 067.9	10 072.0	43.2
Non-post	9 716.9	525.4	3 636.6	4 162.0	42.8
Subtotal	33 055.1	529.4	13 704.5	14 233.9	43.1
28. Public information					
Post	146 072.7	964.9	65 177.0	66 141.8	45.3
Non-post	31 286.8	1 867.3	9 088.4	10 955.7	35.0
Subtotal	177 359.5	2 832.1	74 265.4	77 097.5	43.5
29A. Office of the Under-Secretary-General for Management ^b (2018)					
Post	6 708.5	20.2	5 978.7	5 998.9	89.4
Non-post	2 999.4	—	5 426.5	5 426.5	180.9
Subtotal	9 707.9	20.2	11 405.2	11 425.4	117.7
29B. Office of Programme Planning, Budget and Accounts ^b (2018)					
Post	15 637.0	28.6	12 885.7	12 914.3	82.6
Non-post	1 227.4	72.2	654.1	726.3	59.2
Subtotal	16 864.4	100.8	13 539.8	13 640.6	80.9
29C. Office of Human Resources Management ^b (2018)					
Post	18 145.1	24.3	17 003.7	17 028.1	93.8
Non-post	13 512.1	1 004.3	7 849.0	8 853.3	65.5
Subtotal	31 657.2	1 028.6	24 852.8	25 881.4	81.8
29D. Office of Central Support Services ^b (2018)					
Post	26 324.4	4.9	23 179.0	23 183.9	88.1
Non-post	48 140.9	5 270.5	50 595.5	55 866.0	116.0
Subtotal	74 465.3	5 275.4	73 774.5	79 049.9	106.2
29E. Office of Information and Communications Technology ^b (2018)					
Post	21 383.2	26.1	19 705.1	19 731.2	92.3
Non-post	26 075.5	2 135.9	17 612.3	19 748.3	75.7
Subtotal	47 458.7	2 162.0	37 317.4	39 479.4	83.2
29F. Administration, Geneva					
Post	79 724.6	11.3	37 099.6	37 111.0	46.5
Non-post	53 361.7	4 128.1	18 119.5	22 247.5	41.7
Subtotal	133 086.3	4 139.4	55 219.1	59 358.5	44.6

<i>Expenditure section</i>	<i>2018-2019 appropriation^a</i>	<i>Commitments (obligations)</i>	<i>Actual (disbursements)</i>	<i>Total expenditures</i>	<i>Percentage expenditure over appropriation</i>
29G. Administration, Vienna					
Post	17 992.7	2.8	8 184.2	8 187.0	45.5
Non-post	18 669.4	1 407.0	7 044.4	8 451.4	45.3
Subtotal	36 662.1	1 409.8	15 228.6	16 638.4	45.4
29H. Administration, Nairobi					
Post	20 153.4	13.5	8 806.9	8 820.4	43.8
Non-post	9 682.0	709.1	3 169.6	3 878.7	40.1
Subtotal	29 835.4	722.6	11 976.5	12 699.1	42.6
29A. Department of Management Strategy, Policy and Compliance ^a (2019)					
Post	38 010.2	—	—	—	—
Non-post	14 220.2	—	—	—	—
Subtotal	52 230.4	—	—	—	—
29B. Department of Operational Support ^a (2019)					
Post	33 832.0	—	—	—	—
Non-post	55 383.5	—	—	—	—
Subtotal	89 215.5	—	—	—	—
29C. Office of Information and Communications Technology ^a (2019)					
Post	20 971.5	—	—	—	—
Non-post	26 282.1	—	—	—	—
Subtotal	47 253.6	—	—	—	—
30. Internal oversight					
Post	34 225.3	35.0	16 017.8	16 052.8	46.9
Non-post	5 746.7	249.4	2 042.2	2 291.6	39.9
Subtotal	39 972.0	284.4	18 060.1	18 344.5	45.9
31. Jointly financed administrative activities					
Non-post	12 339.2	4.0	6 190.1	6 194.1	50.2
Subtotal	12 339.2	4.0	6 190.1	6 194.1	50.2
32. Special expenses					
Post	—	—	813.5	813.5	—
Non-post	131 902.1	425.9	69 526.6	69 952.5	53.0
Subtotal	131 902.1	425.9	70 340.1	70 766.0	53.7
33. Construction, alteration, improvement and major maintenance					
Non-post	80 616.5	3 440.8	29 767.3	33 208.0	41.2
Subtotal	80 616.5	3 440.8	29 767.3	33 208.0	41.2

<i>Expenditure section</i>	<i>2018-2019 appropriation^a</i>	<i>Commitments (obligations)</i>	<i>Actual^c (disbursements)</i>	<i>Total expenditures</i>	<i>Percentage expenditures over appropriation</i>
34. Safety and security					
Post	146 303.0	7.3	64 724.1	64 731.3	44.2
Non-post	87 663.0	2 720.8	41 858.2	44 579.0	50.9
Subtotal	233 966.0	2 728.1	106 582.3	109 310.3	46.7
35. Development Account					
Non-post	28 398.8	—	14 199.4	14 199.4	50.0
Subtotal	28 398.8	—	14 199.4	14 199.4	50.0
36. Staff assessment					
Post	494 901.9	—	214 364.4	214 364.4	43.3
Subtotal	494 901.9	—	214 364.4	214 364.4	43.3
Total					
Post	2 919 477.4	2 581.1	1 276 822.9	1 279 404.0	43.8
Non-post	2 476 950.1	112 408.4	1 008 368.6	1 120 777.1	45.2
Grand total	5 396 427.5	114 989.5	2 285 191.5	2 400 181.0	44.5

^a See General Assembly resolutions 72/262 C, 72/263 A–C and 72/266 B.

^b Reflects the budget structure and resources approved for 2018.

^c Reflects the newly approved budget structure and resources for 2019 (see General Assembly resolutions 72/268 B and 72/262 C and A/72/492/Add.2, table 1).